

Social Security and Medicare Tax on Unreported Tip Income

► See instructions on back.
 ► Attach to Form 1040.

OMB No. 1545-0074

2005

Attachment
 Sequence No. **24**

Name of person who received tips (as shown on Form 1040). If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

Name(s) of employer(s) to whom you were required to, but did not, report your tips:

1	Total cash and charge tips you received in 2005 (see instructions)	1		
2	Total cash and charge tips you reported to your employer in 2005	2		
3	Subtract line 2 from line 1. This amount is income you must include in the total on Form 1040, line 7	3		
4	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions)	4		
5	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line 2 of Schedule U below	5		
6	Maximum amount of wages (including tips) subject to social security tax	6	90,000	00
7	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation	7		
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8		
9	Unreported tips subject to social security tax. Enter the smaller of line 5 or line 8 here and on line 1 of Schedule U below. If you received tips as a federal, state, or local government employee, see instructions	9		
10	Multiply line 9 by .062	10		
11	Multiply line 5 by .0145	11		
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 59 ►	12		

For Paperwork Reduction Act Notice, see instructions on back.

Form **4137** (2005)

Do Not Detach

**SCHEDULE U
 (Form 1040)**

Department of the Treasury
 Internal Revenue Service

U.S. Schedule of Unreported Tip Income

For crediting to your social security record

2005

Note: The amounts you report below are for your social security record. This record is used to figure any benefits, based on your earnings, payable to you and your dependents or your survivors. Fill in each item accurately and completely.

Print or type name of person who received tip income (as shown on Form 1040)	Social security number
Address (number, street, and apt. no., or P.O. box if mail is not delivered to your home)	Occupation
City, town or post office, state, and ZIP code	

1 Unreported tips subject to social security tax. Enter the amount from line 9 (Form 4137) above ►	1		
2 Unreported tips subject to Medicare tax. Enter the amount from line 5 (Form 4137) above ►	2		

Please do not write in this space

DLN—